

Schedule R – Apportionment and Allocation of Income

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “*****”	
0000	Record ID			34	Value “SCHbbbRbbbbPG01b(9n)b(7n)” 7n=Schedule Occurrence Number; 9n=Taxpayer SSN	
0010	Net Income (Loss)	1a	N	12	Not used	
0020	Water’s-edge offset	1b	N	12	Not used	
0030	Combine Line 1a and Line 1b	1c	N	12	Not used	
0040	Dividends	2	N	12	Not used	
0050	Interest	3	N	12	Not used	
0060	Net Income	4	N	12	Not used	
0070	Royalties	5	N	12	Not used	
0080	Gain (loss)	6	N	12	Not used	
0090	Partnership Or LLC Income (Loss)	7	N	12	Not used	
0100	Miscellaneous Nonbusiness Income (Loss)	8	N	12	Not used	
0110	Total Nonbusiness Income (Loss)	9	N	12	Not used	
0111	Business Income (Loss) (Before Apportionment) Nonunitary Partnership or LLC	10	N	12	Not used	
0112	Income (Loss) from Separate Trade or Business	11	N	12	Not used	
0113	Income (Loss) Deferred from Prior Years	12	N	12	Not used	
0114	Capital Gain (Loss)	13	N	12	Not used	
0115	Total Separately Apportionable Business Income (Loss)	14	N	12	Not used	
0120	Total Business Income (Loss)	15	N	12	Not used	
0130	Interest Offset	16	N	12	Not used	
0140	Business Income (Loss)	17	N	12		

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Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0150	Apportionment Percentage	18a	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0160	Multiply Line 17 by Line 18a	18b	N	12		
0170	Nonbusiness Income (Loss) Allocable to California Dividends Included In Line 2 Above	19a	N	12	Not Used	
0180	Interest Included In Line 3 Above	19b	N	12	Not Used	
0190	Net Income (Loss) From Rental Property	20	N	12	Not Used	
0200	Royalties	21	N	12	Not Used	
0210	Gain (Loss)	22	N	12	Not Used	
0220	Partnership Or LLC Income (Loss)	23	N	12	Not Used	
0230	Miscellaneous Income (Loss)	24	N	12	Not Used	
0240	Total Income (Loss)	25	N	12	Not Used	
0250	Interest Offset From Line 16	26	N	12	Not Used	
0255	Net Nonbusiness Income (Loss) Allocable to California	27	N	12	Not Used	
0257	California Business Income (Loss) CA Business Income (Loss) Nonunitary Partnership/LLC	28	N	12	Not Used	
0260	Income (Loss) – Separate Trade or Business	29	N	12	Not Used	
0265	CA Income (Loss) Deferred from Prior Years	30	N	12	Not Used	
0275	Total Separately Apportionable Business Income (Loss)	31	N	12	Not Used	
0277	Net Income (Loss) for California Purposes Post Apportioned and Allocated Amounts from Capital Gain/Loss	32	N	12	Not Used	

Schedule R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
280	Combine Line 18b, Line 27, Line 31 and Line 32	33	N	12	Not Used	
0290	Contributions Adjustment	34	N	12	Not Used	
0300	Net Income (Loss)	35	N	12	Not Used	
0310	Schedule R-1 Apportionment Formula Inventory Total Within And Outside California	1(a)	N	12		
0320	Inventory Total Within California	1(b)	N	12		
0330	Buildings Total Within And Outside California	1(a)	N	12		
0340	Buildings Total Within California	1(b)	N	12		
0350	Machinery And Equipment Total Within And Outside California	1(a)	N	12		
0360	Machinery And Equipment Total Within California	1(b)	N	12		
0370	Furniture And Fixtures Total Within And Outside California	1(a)	N	12		
0380	Furniture And Fixtures Total Within California	1(b)	N	12		
0390	Land Total Within And Outside California	1(a)	N	12		
0400	Land Total Within California	1(b)	N	12		
0410	Other Tangible Assets Total Within And Outside California	1(a)	N	12		
@0415	Other Tangible Assets Total Within And Outside California Explanation	1(a)	AN	6	"STMbnn" or blank	
0420	Other Tangible Assets Total Within California	1(b)	N	12		
@0425	Other Tangible Assets Total Within California Explanation	1(b)	AN	6	"STMbnn" or blank	
0430	Rented Property Used In Business Total Within And Outside California	1(a)	N	12		
0440	Rented Property Used In Business Inventory Total Within California	1(b)	N	12		
0450	Total Property Total Within And Outside California	1(a)	N	12		
0460	Total Property Total Within California	1(b)	N	12		

Schedule R (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0470	Total Property Percent Within California ((b) divided by (a))	1(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0480	Total Payroll Total Within And Outside California	2(a)	N	12		
0490	Total Payroll Total Within California	2(b)	N	12		
0500	Total Payroll Percent Within California ((b) divided by (a))	2(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0510	Sales Total Within And Outside California	3	N	12		
0520	Sales Shipped From Outside California. Total Within California	3(b)	N	12		
0530	Sales Shipped From Within California. Payroll Total Within California	3(b)	N	12		
0540	Sales Shipped From California To The United States Government. Total Within California	3(b)	N	12		
0550	Sales Shipped From California To Purchasers In A Nontaxable State. Total Within California	3(b)	N	12		
0560	Other Gross Receipts. Total Within And Outside California	3(a)	N	12		
0570	Other Gross Receipts. Total Within California	3(b)	N	12		
0580	Total Sales. Total Within And Outside California	3(a)	N	12		
0590	Total Sales. Total Within California	3(b)	N	12		
0600	Total Sales Percent Within California ((b) divided by (a) and multiplied by 2)	3(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0610	Total Percent. Add Percentages In Column C	4(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0620	Average Apportionment Percentage	5(c)	N	7	Percentage (See Sect 6.2 for instructions on percentages of 7 positions).	
0630	Schedule R-2 Sales And General Questionnaire Nature and Locations Of CA Business Activities	1	AN	80		

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Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0640	Title And Principal Business Activity	2	AN	80		
0650	California Sales Figure (U.S. Government) - Yes	3	A	1	"X" or Blank	
0660	California Sales Figure (U.S. Government) - No	3	A	1	"X" or Blank	
0670	California Sales Figure (U.S. Government) – Explanation for No	3	AN	80		
0680	California Sales Figure (U.S. Government) - Yes	4	A	1	"X" or Blank	
0690	California Sales Figure (U.S. Government) - No	4	A	1	"X" or Blank	
0700	California Sales Figure (Not Subject To Tax) – Explanation for No	4	AN	80		
0710	Nonbusiness Items - Yes	5	A	1	"X" or Blank	
0720	Nonbusiness Items - No	5	A	1	"X" or Blank	
0730	Nonbusiness Items – Explanation for No	5	AN	80		
0740	Changed Income Apportionment - Yes	6	A	1	"X" or Blank	
0750	Changed Income Apportionment - No	6	A	1	"X" or Blank	
0760	Changed Income Apportionment – Explanation for No	6	AN	80		
0770	California Sales Figure (CA Destinations) - Yes	7	A	1	"X" or Blank	
0780	California Sales Figure (CA Destinations) - No	7	A	1	"X" or Blank	
0790	California Sales Figure (CA Destinations) – Explanation for No	7	AN	80		
0800	California Sales Figure (Customers Outside CA) - Yes	8	A	1	"X" or Blank	
0810	California Sales Figure (Customers Outside CA) - No	8	A	1	"X" or Blank	
0820	California Sales Figure (Customers Outside CA) – Explanation for No	8	AN	80		
	Record Terminus Character			1	Value "#"	